

CITY OF NEWTON, MASSACHUSETTS
SPECIAL REVENUE FUNDS
COMBINING LEVEL BALANCE SHEET
March 31, 2015

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	School Food Services Fund	Muni Revolving Fund	School Revolving Fund	Receipts Reserved Fund	Federal CDBG Fund	Federal HOME Grant Fund
ASSETS:						
Petty cash	\$ 3,590	\$ 1,050	\$ 1,200	\$ -	\$ -	\$ -
Cash & temporary investments	884,431	2,732,708	3,634,883	3,345,112	313,111	141,315
Investments	-	-	-	-	-	-
Interest and dividends receivable	-	-	-	-	-	-
Real estate taxes receivable	-	-	-	-	-	-
User charges receivable	-	706,196	-	-	-	-
Federal and state grants receivable	-	-	-	-	-	-
Accrued interest & dividends receivable	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Utility liens receivable	-	-	-	-	-	-
Loans & notes receivable	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total Assets	888,021	3,439,954	3,636,083	3,345,112	313,111	141,315
LIABILITIES & FUND BALANCES:						
Accrued expenses	-	-	-	-	-	-
Revenue refunds payable	-	-	-	-	-	-
Security deposits and other liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	706,196	-	-	-	-
Total Liabilities	-	706,196	-	-	-	-
Fund Balance - Encumbrances/continued appropriations	-	-	-	-	-	-
Fund Balance - Conservation restrictions	-	-	-	-	-	-
Fund Balance - Non expendable permanent funds	-	-	-	-	-	-
Fund Balance - Expendable permanent funds	-	-	-	-	-	-
Fund Balance - Loans	-	-	-	-	-	-
Fund Balance - Accrued interest & dividends	-	-	-	-	-	-
Fund Balance -current year budget	-	-	-	-	-	-
Fund Balance - Available for Appropriation	-	-	-	-	-	-
Fund Balance - Pending appropriations	-	-	-	-	-	-
Fund Balance - Petty cash	3,590	1,050	1,200	-	-	-
Fund Balance - other	884,431	-	-	-	-	-
Fund Balance - Available for expenditure	-	2,732,708	3,634,883	3,345,112	313,111	141,315
Total Fund Balances	888,021	2,733,758	3,636,083	3,345,112	313,111	141,315
Total Liabilities & Fund Balances	\$ 888,021	\$ 3,439,954	\$ 3,636,083	\$ 3,345,112	\$ 313,111	\$ 141,315

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March 31, 2015

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	NCD Revolving Loan Fund	Muni Federal Grant Fund	Muni State Grant Fund	School State Grant Fund	School Federal Grant Fund	Community Preservation Fund	Permanent Fund
ASSETS:							
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash & temporary investments	17,370	226,112	367,039	-	-	13,919,686	413,258
Investments	-	-	-	-	-	-	939,155
Interest and dividends receivable	-	-	-	-	-	-	1,003
Real estate taxes receivable	-	-	-	-	-	749,266	-
User charges receivable	-	-	-	-	-	-	-
Federal and state grants receivable	-	724,325	-	-	-	-	-
Accrued interest & dividends receivable	477,026	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-
Utility liens receivable	-	-	-	-	-	-	-
Loans & notes receivable	4,044,686	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	30,000
Total Assets	4,539,082	950,437	367,039	-	-	14,668,952	1,383,416
LIABILITIES & FUND BALANCES:							
Accrued expenses	-	-	-	-	-	-	-
Revenue refunds payable	-	-	-	-	-	-	-
Security deposits and other liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	99,594	216,128	-	-
Deferred revenue	-	724,325	-	-	-	749,266	-
Total Liabilities	-	724,325	-	99,594	216,128	749,266	-
Fund Balance - Encumbrances/continued appropriations	-	-	-	-	-	736,509	-
Fund Balance - Conservation restrictions	-	-	-	-	-	-	30,000
Fund Balance - Non expendable permanent funds	-	-	-	-	-	-	367,042
Fund Balance - Expendable permanent funds	-	-	-	-	-	-	986,374
Fund Balance - Loans	4,044,686	-	-	-	-	-	-
Fund Balance - Accrued interest & dividends	477,026	-	-	-	-	-	-
Fund Balance -current year budget	-	-	-	-	-	4,404,927	-
Fund Balance - Available for Appropriation	-	-	-	-	-	6,927,080	-
Fund Balance - Pending appropriations	-	-	-	-	-	161,222	-
Fund Balance - Petty cash	-	-	-	-	-	-	-
Fund Balance - other	-	-	-	-	-	1,689,948	-
Fund Balance - Available for expenditure	17,370	226,112	367,039	(99,594)	(216,128)	-	-
Total Fund Balances	4,539,082	226,112	367,039	(99,594)	(216,128)	13,919,686	1,383,416
Total Liabilities & Fund Balances	4,539,082	950,437	\$ 367,039	\$ -	\$ -	14,668,952	\$ 1,383,416

CITY OF NEWTON, MASSACHUSETTS
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	Stormwater Mgmt Fund	Sewer Utility Fund	Water Utility Fund	Municipal Gift Fund	School Gift Fund	Rainy Day Stabl Fund	Combining Total
ASSETS:							
Petty cash	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 6,840
Cash & temporary investments	223,271	13,480,259	7,448,926	565,533	553,787	17,307,402	65,574,203
Investments	-	-	-	-	-	-	939,155
Interest and dividends receivable	-	-	-	-	-	-	1,003
Real estate taxes receivable	-	-	-	-	-	-	749,266
User charges receivable	107,631	3,056,957	1,984,192	-	-	-	5,854,976
Federal and state grants receivable	-	1,378,150	-	-	-	-	2,102,475
Accrued interest & dividends receivable	-	-	-	-	-	-	477,026
Special assessments receivable	-	33,829	-	-	-	-	33,829
Utility liens receivable	15,716	491,682	361,202	-	-	-	868,600
Loans & notes receivable	-	-	-	-	-	-	4,044,686
Other assets	-	-	-	-	-	-	30,000
Total Assets	346,618	18,440,877	9,794,320	565,533	554,787	17,307,402	80,682,059
LIABILITIES & FUND BALANCES:							
Accrued expenses	-	-	-	-	-	-	-
Revenue refunds payable	-	-	-	-	-	-	-
Security deposits and other liabilities	-	162,832	300,859	-	-	-	463,691
Due to other funds	-	-	-	-	-	-	315,722
Deferred revenue	123,347	4,960,618	2,345,394	-	-	-	9,609,146
Total Liabilities	123,347	5,123,450	2,646,253	-	-	-	10,388,559
Fund Balance - Encumbrances/continued appropriations	174,574	448,194	560,365	-	-	-	1,919,642
Fund Balance - Conservation restrictions	-	-	-	-	-	-	30,000
Fund Balance - Non expendable permanent funds	-	-	-	-	-	-	367,042
Fund Balance - Expendable permanent funds	-	-	-	-	-	-	986,374
Fund Balance - Loans	-	-	-	-	-	-	4,044,686
Fund Balance - Accrued interest & dividends	-	-	-	-	-	-	477,026
Fund Balance -current year budget	645,084	1,927,789	1,326,783	-	-	-	8,304,583
Fund Balance - Available for Appropriation	-	9,027,176	3,785,411	-	-	-	19,739,667
Fund Balance - Pending appropriations	-	-	-	-	-	-	161,222
Fund Balance - Petty cash	-	-	-	-	1,000	-	6,840
Fund Balance - other	(596,387)	1,914,268	1,475,508	-	-	-	5,367,768
Fund Balance - Available for expenditure	-	-	-	565,533	553,787	17,307,402	28,888,650
Total Fund Balances	223,271	13,317,427	7,148,067	565,533	554,787	17,307,402	70,293,500
Total Liabilities & Fund Balances	\$ 346,618	\$ 18,440,877	\$ 9,794,320	\$ 565,533	554,787	17,307,402	\$ 80,682,059